

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: LaPorte County Assessor and LaPorte County PTABOA Members

FROM: Barry Wood, Assessment Division Director *B.W.*

SUBJECT: Reassessment Appeal Clarification

DATE: January 28, 2009

In the May 2008 LaPorte County Reassessment Order, it was stated (#131 and #132 on page 21 of 26) that:

The LaPorte County Treasurer shall mail a reconciliation bill on each and every parcel in the county upon completion of the reassessment. This reconciliation billing is required even if the taxpayer does not owe additional taxes or is entitled to a refund or credit. A notification of change in assessment must be sent as required by Ind. Code 6-1.1-4-22 in order to establish appeal rights for each taxpayer. This notice of change is required even if the taxpayer's assessment did not change or decreased in value. A taxpayer shall have forty-five (45) days from the date the reconciliation bill and notice is mailed to appeal the assessed value developed during the reassessment. The reconciliation bills and the notifications of change in assessment required in Ind. Code 6-1.1-4-22 must be mailed on the same day.

It is the understanding of the Department of Local Government Finance ("Department") that LaPorte County desires to send out Notices of Assessment (Form 11s) for the 2006 reassessment as soon as possible, and that the reconciliation bills will take, at a minimum, three (3) months to complete. The Department encourages LaPorte County to send out the Form 11s as soon as possible.

In an effort to expedite the appeals process, if a taxpayer receives a Notice of Assessment (Form 11), they may appeal from that notification within the forty-five (45) day time period. If a taxpayer, for whatever reason, does not receive a Notice of Assessment (Form 11), and the reconciliation bill is their first notification of a change in assessed value, the taxpayer may appeal from the reconciliation tax bill within the forty-five (45) day time period.

The other appeal provisions detailed in the Reassessment Order remain in effect (see paragraphs #133-136 on page 21 of 26).

Please contact me directly at (317) 232-3762 or [Bwood@dlgf.in.gov](mailto:Bwood@dlgf.in.gov) if you have any further questions.